

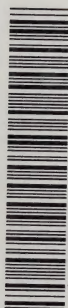
Government
Publications

Labour Management for Farm Employers

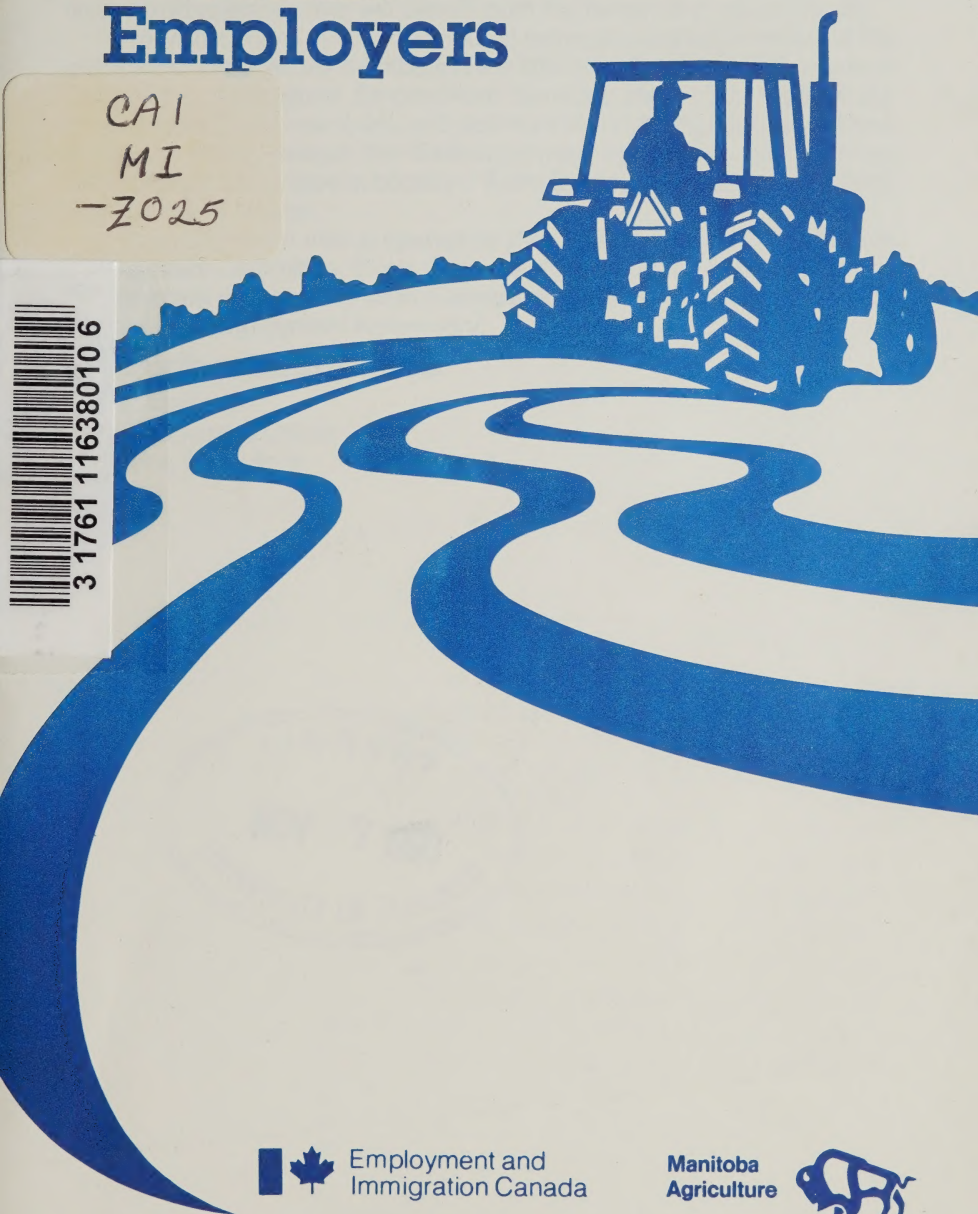
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Employment and
Immigration Canada

Manitoba
Agriculture





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Introduction

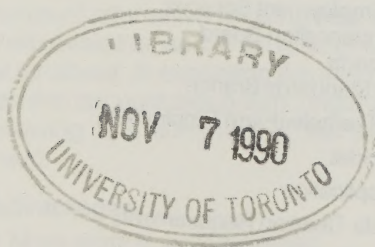
Many Manitoba farmers rely heavily on skilled and competent employees. For these producers, it is essential to attract and retain good workers. This publication provides information that can help farm employers manage hired help more effectively. It discusses labour management attitudes and practices that will benefit both the farmer and the employee.

We wish to thank all who contributed to the preparation or review of this publication. Included are members of the Manitoba Agricultural Employment Committee, Agricultural Employment Services staff, Local Agricultural Employment Board members, and staff from Manitoba Agriculture. We also gratefully acknowledge the Saskatchewan Agricultural Employment Development Committee publication "Farm Employee Management" which was used as a source.

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For Further Information

Ken J. Martens
Ag. Employment Officer
Manitoba Agriculture



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Management Considerations

Hiring farm labour is a management decision that requires careful consideration. For what purpose is the labour needed? For how long? Are there alternatives to hiring an employee? (Alternatives include: hiring custom work, rearranging work schedules, changing the farm's production program, changing machinery or adding labour-saving equipment and facilities.) In analyzing labour needs, farmers must take into account both economic and non-economic factors, such as family goals and objectives.

Casual Help

Part-time or casual help can be used to good advantage on farms that have a heavy seasonal workload but do not require additional labour at other times. Frequently, however, it is difficult to obtain skilled help when needed. Nor can temporary help be expected to assume the same degree of responsibility as someone who is more familiar with the operation. If available, retired farmers and others with a farm background can provide reliable temporary help.

Year-Round Help

Year-round help can overcome disadvantages often associated with relying on part-time help. For year-round help to be viable, the farm must generate enough income to support an extra family on a year-round basis. It should also have an enterprise mix which requires labour throughout the year. Often this means major organizational changes to the farm business, greater management demands, and the investment of considerable additional capital. Because changes of this nature have long-term implications for the farm family, a careful and realistic assessment is essential.

Alternatives

The usual alternative to hiring help is to organize the farm around the family help available, and to substitute machinery, equipment, and modern facilities for labour. In evaluating this alternative, both costs and benefits must be taken into account along with longer range objectives and family goals.

Following is a summary of the advantages and disadvantages of hiring help.

Advantages

- More work is accomplished.
- Greater farm production is possible.
- Vital operations can be completed in a more timely fashion.
- More time can be spent properly maintaining machinery and facilities.

- The employer has more time to “manage” the business.
- The farm family’s hours of work may be reduced.
- There is less stress and pressure.
- It is easier to cope with health problems and accidents.
- There is greater room to develop specialized skills within the farm operation.

Disadvantages

- Personnel management skills are needed.
- The hired help will not be familiar with the farm operation (at first).
- The help may lack the skills required, particularly machinery operation and maintenance skills.
- Management time is required to supervise the employee(s) and organize work schedules.
- There is more paperwork to do.
- The farm may be vulnerable to hired help leaving at a critical time.
- Living arrangements for hired help, if needed, must be adequate.
- Family living relationships may be adversely affected if hired help lives with the family or in the same yard.

Hiring Procedures

Consider the following procedures and guidelines to assist you in doing a better job of hiring farm help.

Recruiting

You should have a clear idea of the duties and responsibilities required of the employee and the qualifications needed for the job. Bear in mind that the wages you can afford and are willing to pay determine, to a large extent, the applicants you attract.

Your Agricultural Employment Services office (AES) is a good place to start. At present, six of these offices are located in the province (see Appendix 1). Agricultural Employment Services staff assist in locating, recruiting, transporting and training farm workers. Specify your labour requirements to the AES staff, who will then attempt to match your needs with suitable applicants.

You may want to place an advertisement in one or more newspapers, or with a radio station (see Appendix 2). The advertisement should include:

- a brief description of the size and type of farming operation;
- a clear description of the responsibilities, duties and qualifications expected of the employee;
- the salary range you have in mind;
- availability and type of accommodation;
- a brief description of the community (this may appeal to certain potential applicants).

If you are interested in improving international understanding and communication, and in teaching someone about agriculture in Canada, you might consider hiring an exchange trainee through the International Agricultural Exchange Association. A limited number of foreign trainees, aged 19 to 28, come to Canada each year and work on farms during the summer months. More information is available from your local Ag. Rep., or by writing to IAEA, 206, 1501-17 Avenue S.W., Calgary, Alta., T2T 0E2.

Employment Application

You should have interested persons fill out an application form prior to being interviewed. AES offices can provide this service. This information is useful for screening purposes and for getting acquainted before the interview (see Appendix 4).

Interviewing

After you review the application forms, your next step is to conduct a detailed interview with the more promising applicants. If possible, conduct interviews on the farm so that the applicant has a clear picture of the job.

The following guidelines will assist employers to conduct effective interviews:

- Prepare a checklist of things you want to know about prospective employees.
- Try to put applicants at ease.
- Determine their strong points rather than dwell on their weak points.
- Be positive and frank; encourage applicants to be the same with you.
- Give applicants a clear idea of what they can expect from the job, both in the immediate future and the long run. Also be clear on what you expect from them.
- Clarify points on the application form, such as reasons for leaving former jobs, the amount and kind of previous farming experience.
- Assess the attitude of both applicants and their families towards working and living on a farm. Both applicant and spouse should be present at all interviews to better acquaint them with the living and working conditions.
- Determine the applicants' personal goals and why they want to work on a farm (particularly when hiring full-time employees).
- Show them around the farm and introduce them to family members and other employees. Consider having potential employees work for a few hours and pay them a day's wages. This gives you a clear picture of how they might "fit in."
- Tentatively discuss salary and other perks after you have completed questioning, and when you have a better idea of the employee's wage value.

If someone other than yourself will be the employee's immediate supervisor, that person should be at the interview. Future conflicts can be avoided if all concerned are involved in the hiring decision. It is advisable to conduct more than one interview with the more promising candidates.

It is risky to hire overqualified applicants as they will not likely be satisfied with what they are doing. Attitude and skills must be matched with the job to be done.

Remember that hiring mistakes are not only expensive to you, but also affect the lives of other people. Many people whose jobs are terminated should never have been hired in the first place. Being fired hurts one's ego a great deal more than being turned down at the application stage. So, take your time and weigh all considerations carefully before making your decision.

Checking References

Before hiring someone, check his/her references to get a better insight into the person's background and experience. Also evaluate the credibility of the reference, as applicants are likely to name only those people who will supply a satisfactory reference. A reference checklist is included in Appendix 3.

The Job Offer and Employment Agreement

Having decided whom you wish to hire, your next step is to make a job offer. Whether or not the person accepts depends on how good a job you have done in convincing them that your farm is a good place to work, and if the employment agreement is acceptable. If there are any points of disagreement, they will have to be negotiated, and compromises made to ensure better, longer lasting results.

An informally written but specific employment agreement is recommended to minimize the risk of misunderstandings. All points of the agreement should be spelled out clearly in a manner understood by both parties. Such an agreement will stimulate discussion and help prevent possible future disagreements. Both the employer and employee should sign the agreement and keep individual copies. The agreement also provides a benchmark when discussing changes for future agreements.

A good employment agreement will list or discuss the following items (see Appendix 9):

- name of employer and employee;
- detailed job description (duties, responsibilities, authority);
- salary and wages;
- accommodation and perks (utilities, meat, garden, etc.);
- pay periods (including pay advances, if any);
- working hours, regular working days;
- statement on overtime policy;
- regular days off, statutory holidays, vacation leave, etc.;
- bonus and incentive programs (if applicable);
- Workers Compensation, employee accident insurance, life insurance, retirement plan;
- statement about pay deductions (CPP, income tax, unemployment insurance);
- transportation or vehicle allowance policy;
- time off for short courses, training sessions;
- provision for contract updating and renewal;
- termination statement;
- signature of employer and employee;
- date.

Questions on government regulations may be directed to the Employment Standards Branch of Manitoba Labour. See Appendix 1 for the toll free number.

Payroll Preparation

Like other employers, farmers who hire help should keep accurate and up-to-date wage records, both for their own business needs and to satisfy Revenue Canada taxation requirements. In addition, certain forms must be completed (some regularly). Federal regulations require that certain deductions be made from employee earnings. Canada Pension Plan contributions and Unemployment Insurance deductions are required if an employee works more than seven days for the same employer or earns more than \$113 per week. (See Appendix 5 for Revenue Canada taxation requirements.) Failure to satisfy these requirements will result in unnecessary frustration and possible penalties. Although the paperwork adds to management demands, it is not difficult if one takes the time to become familiar with the requirements and the forms, and if a regular routine is followed.

Health and Safety

Farm accidents and the death rate from such accidents are a serious concern to all involved in farming operations. A number of factors contribute to the high accident rate — complicated machinery, inexperienced workers, stress, improperly maintained equipment, and improper safety procedures.

Most farm accidents can be prevented. Emphasize safety at all times, and be sure that all workers and family members develop good safety habits. Eliminate mechanical and personal hazards, and provide warnings of possible dangers. Locate first aid kits and fire extinguishers in strategic locations. Everyone should be prepared for emergency situations.

Employer Liability Insurance

Employer liability insurance is the minimum type of insurance protection that all farm employers should have. Available as an extension of public liability insurance policies, employer liability insurance protects the employer from expensive lawsuits that may arise from accidents, injury, or damages involving the employee. Keep in mind that employers have a legal, as well as a moral obligation to ensure that all precautionary safety measures have been taken on the farm.

In Manitoba, the provisions and requirements of the Workplace Safety & Health Act are applicable to agriculture. Farmers, particularly those who are employers, should be familiar with the Act. Any questions or complaints should be directed to:

Workplace Safety & Health
Suite 1000—330 St. Mary Avenue
Winnipeg, Manitoba
Phone: 945-3446 or 945-2315

Workers Compensation

Farmers who employ workers, either regularly or casually, may obtain coverage for their employees and themselves. Farmers not employing workers may also apply for personal coverage. ***Farmers employing workers for any type of building construction, other than general maintenance, must register with the Workers Compensation Board as employers — before workers are employed.***

Coverage, once approved, remains in force until a written request for cancellation is received by the Board or the Board cancels coverage for non-compliance of the requirements. Once coverage is approved, an employer is expected to file reports to the Board and meet assessment payments on or before the due date. Failure to file reports and pay assessments may affect coverage.

Persons Covered

All persons employed by a farmer are covered, providing they are under a contract of service. This includes casual and part-time help. A farmer must apply separately for himself and resident family members. If any work, such as custom harvesting, is to be done outside Manitoba, an employer must check with the Board regarding out-of-province coverage.

Persons Not Covered

- Farm family members are not covered unless a special request for coverage is made.
- In the case of a corporate farm, executive officers of the corporation are not covered unless application is made.

Effective Labour Management

Sound labour management practices are basic to effective use of labour on the farm. The following guidelines and related information can assist in managing farm labour more effectively. The results should be better performance and more satisfied employees.

Management Guidelines

- Be clear on the overall objectives you have for the farm and for each enterprise.
- Be sure you are fully familiar with what needs to be done in carrying out the various operations, and recognize the critical importance of timeliness.
- Be prepared ahead of time. Plan early and consider the various options open to you. Be organized and ready.
- Decide how you can use your farm help to best advantage, allowing for individual aptitudes, skills and interests.
- Allow for flexibility in scheduling the work program. Have extra jobs ready when conditions change.
- Provide effective supervision. Explain clearly to employees what they are expected to do, and make sure they understand. Follow up with inspection and constructive criticism or recognition for a job well done. Good training is the key to effective performance.
- Maintain good communication at all times. Encourage employees to ask questions and to discuss complaints or concerns with you.
- Clearly define areas of responsibility for you and your employees.
- Delegate authority. If an employee is responsible for a particular job and accountable for the results, that person must be given sufficient authority to carry out the necessary actions.
- Each employee should have only one boss. Where two partners or family members direct an employee, the employee may become confused and frustrated by conflicting and inconsistent orders.
- Be prepared to spend more supervisory time with casual employees (possibly 20-30% of your time for each employee), and don't expect them to be as productive as full-time workers.
- Treat employees with respect and fairness, and recognize that they are individuals. This has a motivating effect.
- Provide a level of wages, fringe benefits, working conditions, and living arrangements that will attract and keep the kind of help you require. Provide for adequate time off. An example would be every second weekend.

Wages and Benefits

While a satisfactory wage doesn't necessarily motivate employees to superior performance, employees who are dissatisfied because of wages will likely perform below their capability. When hiring, keep in mind that wages need to be:

- competitive with others in the community (farm and non-farm), taking into account working conditions, bonuses, and fringe benefits (e.g. housing);
- related to hours worked (regular and overtime);
- based on the knowledge, experience and skills of the individual;
- paid according to skills and training required for the job and the degree of responsibility;
- at a level that allows for regular pay increases if warranted by performance, workload, or escalating living costs;
- fair in relation to the extra income generated with the use of hired labour;
- sufficient to guarantee an acceptable standard of living.

The following payment methods are used with hired help:

Hourly Rate—Paying an hourly rate makes it easier to ask employees to work extra hours when needed, and removes a possible sore point in a weekly or monthly-based wage system. A minimum number of hours per week should be guaranteed, and time and one-half paid for overtime hours.

Weekly or Monthly Wage—Unless hours of work are specified and adhered to, employees are likely to become dissatisfied with this wage system. Weekly or monthly wages should be supplemented with adequate compensation for overtime worked (either time off with pay or overtime pay). At the time of hiring, be sure to explain to the employee that farming requires more than normal working hours during busy seasons.

Salary Plus Bonus—On a farm where net returns to an operation are directly related to employee job performance, it may be worth paying full-time employees a guaranteed salary plus a bonus.

Incentive Plans

The purpose of an incentive plan is to motivate an employee to greater productivity. An incentive is a reward system based on performance. It does not take the place of good employer-employee relationships. **An incentive is not a bonus.**

The following guidelines are suggested:

- An incentive plan must be clear to both parties.
- It should be based on some aspect of production over which the employee has considerable control.

- It should not result in the employee wasting inputs in an attempt to increase quantity or quality.
- The reward level must be high enough to motivate the employee, but not so high as to be unreasonable.
- The reward to the employee should be immediate, not delayed to the year-end or later; otherwise it will have little effect on performance.
- The incentive system should be based on a physical unit of production rather than on prices or net returns, which the employee can't control.

Considerable thought and ingenuity by both the employer and employee are required in drawing up a good incentive scheme. Keep in mind that employees may mistrust an incentive plan, particularly if they have not been involved in drawing up the plan.

An incentive system can be justified only to the extent that it is mutually advantageous and rewarding. If wage levels and employer-employee relations are good, there seldom is need for an incentive plan.

Fringe Benefits

Fringe benefits can be important selling points in attracting and keeping farm help. They should be discussed fully at the time of the job interview, and have as much value to the employee as the employer.

The following fringe benefits and related points should be considered in a wage package.

Housing—As an employer, consider the desirability of providing housing. In many instances, there are distinct advantages to having on-farm housing or accommodation, particularly for livestock operations. If housing is provided it is usually better to pay a higher wage and then charge employees fair rent rather than including accommodations as part of wages. However, the employee may prefer to live off the farm, or the employee's family needs may require alternative arrangements.

Vacation and Time Off—Employer-employee relations will be improved if paid holiday time and statutory holidays are granted to the employee. If holidays are not taken, or not possible, then additional wages should be paid, including double time for statutory holidays.

Employees should know well in advance when they will have time off and paid vacations. Unless acceptable to the employee, do not expect to grant time off on rainy days to compensate for overtime work!

It is recommended that employers draw up a schedule of days worked and days off. Depending on the farming operation, this may be on a regular weekly basis, or on an alternating system with the operator or other employees. Saturdays and Sundays off might be rotated, or an 11 days worked—3 days off shift followed.

Sick Leave—Although not mandatory, sick leave benefits such as one day per month are recommended. To provide employees with an incentive for using sick leave only in cases of necessity, it may be advisable to grant a half day holiday with pay for each earned day not taken. Special consideration (e.g. a partial salary) might be given to long-time employees during periods of prolonged illness.

Farm Produce—If produce is provided at no cost to employees, there may be a tendency for them to undervalue the benefits received. Often it is preferable to pay a higher wage and to sell meat, milk, eggs and vegetables “at cost.”

Other Fringe Benefits—Workers Compensation, outlined previously, is recommended to protect both employees and employers. Consideration should also be given to an accident protection or insurance policy, a health plan providing supplementary benefits, and a retirement plan. When providing these benefits, the employer may pay part or all of the premiums for employees with long periods of service.

Training and Development

Do not expect employees to carry out responsibilities and tasks for which they have not been trained. As a personnel manager, you must spend time on training and supervision if employees are to be productive. Even experienced employees need training and supervision from time to time. Expensive mistakes arising from inexperience or inadequate instruction are often the farmer’s fault rather than the employee’s.

The following is a procedure for providing on-the-job training. Better results will be achieved if you set up a timetable, break the job down into logical steps, have tools and equipment handy, and are careful not to confuse the employee.

Prepare the Worker

Prepare employees both physically and mentally by:

- putting them at ease;
- finding out what they know about the job;
- explaining the importance of the job;
- explaining how the job can be of benefit to them.

Teaching the Job

Teaching involves telling, showing, and getting feedback. Explain and show the employee the job one step at a time. Be patient and don’t rush. Stress and repeat key points and safety factors, giving reasons for each point. Explain unfamiliar terminology. Encourage employees to ask questions, and to tell you the things they need to know. Be sure they know what to do in case of emergency.

Have the worker do the job under supervision first, and make corrections immediately. If the job isn't done right, show how it should be done and patiently repeat instructions. Once both you and the employee are satisfied with his/her performance, the employee is ready to do it on his or her own.

Classroom Training

Contact your local Agricultural Employment Services office about possible employee training programs planned for your area. See Appendix 1.

Follow-up

After an employee is actually doing the job, periodic checking will prevent mistakes from becoming bad habits. It is important, however, that supervision and the correction of mistakes be carried out in a manner that does not upset or irritate the employee.

As employees build self-confidence and competence through continued encouragement and training, they will become ready for added responsibility.

Discuss your goals for the farm with your employees, and also learn what they want to accomplish in their jobs. The result will likely be more organized and committed employees.

Be open to suggestions your employees may have about better job methods. Give them credit for good suggestions, or explain why a particular suggestion will not be used. Any kind of development activities that serve the long-term interests of both employer and employee are beneficial. For permanent employees that have proven their reliability and willingness to improve, attendance at off-farm courses on such topics as weed control, mechanics and livestock care may be worthwhile. Subscriptions to farm magazines is another way of helping your employee to keep in touch with new developments in agriculture.

Planning work ahead of time will lead to more efficient use of your employee's time as well as your own. It is a good idea to list regular and odd jobs in a central place, like a machine shed or the barn. Include jobs to be done if it rains, or if other circumstances change. A list of jobs can save needless steps and false starts, and will enable employees to do things on their own initiative. Completing the jobs listed, and checking them off, also provides psychological satisfaction and improves work morale. If you don't have such a list, be sure your employee knows ahead of time what work should be done the next day or days ahead.

Promotion

All employees, particularly full-time workers, need to be evaluated and rewarded for progress. The more opportunity for advancement, the longer full-time employees are likely to remain with you.

Advancement possibilities should be outlined at the time of hiring, with a formal evaluation procedure built into the employment agreement. Keep in mind promotion alternatives such as pay raises, increasing or changing responsibilities, and a junior partnership agreement.

Employee Evaluation

Regular employee evaluations will:

- improve performance;
- determine if pay adjustments are required;
- identify training and development needs;
- provide employees with feedback, which will reinforce good performance or encourage better effort.

In evaluating employees, decide on appropriate criteria for judging job performance and progress. Be sure to establish dates for appraisal and review. You should also encourage them to give feedback on how they feel about the job. Such feedback can provide you with ideas on how to improve employer-employee relations and become a better manager of farm help.

Based on the evaluation results, it is up to the employer to decide if and when the employee is ready for promotion, and what form it should take.

Termination of Employment

No matter how well selected and trained, some employees will not live up to your expectations and requirements. These situations should not be dragged out as they create an undesirable atmosphere and result in unsatisfactory performance. In some instances, the employee realizes the employer is not pleased, but does not know what should be done differently.

If work performance is unsatisfactory, call your employee aside and explain the circumstances and the improvements you wish to see. If, after a specified trial period, either of you conclude that a change of job is the only logical route, then it will be necessary to give notice of termination of employment, or offer more suitable work on the farm.

If you decide to fire a farm worker, discuss the matter privately with the employee as calmly as possible. Be fair, give honest reasons for the termination and advise the worker if you can "in good conscience", give a favorable reference.

Do not humiliate a fired employee by expecting the worker to remain until the termination date. You can smooth the matter somewhat by giving the employee some time to look for another job while still on your payroll.

If an employee quits, hold an interview to ask why. Would some adjustment in working conditions keep the employee? Is there a way you could improve conditions for a future employee?

An employee who is let go must be issued a Record of Employment. These forms are available at Canada Employment Centres.

Developing a Positive Work Atmosphere

There are ways employers can create a positive work atmosphere. Remember:

- People come first; jobs must be designed, modified, and fitted to people.
- People can be self-motivated in their jobs if they see their work as a means to fulfilling their life needs and if they are committed to the goals of the employer.
- People will learn to accept and even seek responsibility if they are encouraged to think for themselves and act on their own initiative. They will be more committed to their work if they are involved in goal setting and decisions affecting them.
- Work is as natural to people as play and rest; under the right conditions, it can be enjoyable.
- People seek many satisfactions in their work: pride in achievement, enjoyment of what they are doing, a sense of contribution, stimulation of new challenges and pleasure in association.
- People enjoy new experiences and tire of monotonous routine; everyone is capable of making valuable and innovative suggestions.
- People constantly grow; they enjoy increasing their capability and understanding.
- People will rise to meet high expectations because it gives them personal satisfaction.

People tend to become what they sense is expected of them. If farm workers are treated as responsible, independent, creative, goal-achieving individuals, they will become more productive, more satisfied employees who will make a greater contribution to the achievement of your farm's goals and objectives.

Appendix 1—Government and Agency Addresses

Agricultural Employment Services (Manitoba)

Rm 3
1040 Princess St.
Brandon, R7A 0P8
727-4386

210 Federal Bldg.
10—1st St. S.W.
Portage la Prairie, R1N 1Y6
857-7809

P.O. Box 2318
Hwy. 52 and 12
Victoria Plaza
Steinbach, R0A 2A0
326-4426

Rm 100
317 Main St. N.
Dauphin, R7N 1C5
638-8031

366 Main Street
Selkirk Town Plaza
Selkirk, R1A 2J7
482-6739

Civic Centre
P.O. Box 1719
Winkler, R0G 2X0
325-4389

Workers Compensation Board

333 Maryland St.
Winnipeg, R3G 1M2
Phone 786-5471
Toll Free 1-800-362-3340

Revenue Canada—Taxation

391 York Ave.
Winnipeg
Phone Toll-Free 1-800-282-8079

Deductions/Contributions 983-3819

General Inquiry 983-6350

Employment Standards Branch

Rm 604 Norquay Bldg.
401 York Ave.
Winnipeg, R3C 0P8
Phone 945-3352
Toll Free 1-800-852-2700

Appendix 2—Advertisement Example (Farm Employee)

FARM WORKER REQUIRED

Job Description

Duties include operation of field equipment on a mixed grain-beef cattle farm (2,000 acres; 120 cows), machinery maintenance and repair, and other tasks relating to the feeding and care of beef cattle.

Qualifications

The successful applicant must be willing to be employed on a full time basis and live and work on a family farm. A farm background and familiarity with grain-beef cattle operations/machinery use is a definite asset, although not necessarily required.

Salary and Benefits

A modern two bedroom house with electricity and running water is available for nominal rent. Holiday time and Workers Compensation is included in the pay package. Salary commensurate with experience and qualifications (range \$1500-\$1800 per month). Opportunity for a garden and farm produce at cost. Nearest town (1,000 population) 12 kilometers away.

Write G.D. Green, Box 17, Anywhere, Man. or phone 555-5555 for more details.

Appendix 3—Reference Checklist

Remember:

- You must have permission to contact references.
- You must have permission to contact previous employers.

Name of reference or employer _____

Employee's job duties and responsibilities _____

Absence or tardiness _____

Dependability _____

Temperment _____

Supervisory capabilities _____

Attitude (describe) _____

Use of personal initiative _____

Willingness to be trained _____

Would you rehire? (YES) _____ (NO) _____

If not, why not? _____

Did the employee enjoy the job? _____

Describe the employee's work habits _____

Knowledge of job _____

Ability to work without supervision _____

Response to supervision _____

Ability to look after equipment, livestock _____

Reason for leaving _____

Salary _____

Did the employee take good care of the housing that was provided? _____

Other comments _____

Appendix 4—Sample Employment Application

Name _____ Date _____

Address _____

Phone No. _____ Social Insurance No. _____

Spouse's name _____

Number of children living with you _____ Age of children _____

Were you or your spouse raised on a farm? _____

Other dependents _____

If single, next of kin _____

Address _____ Phone _____

Education level achieved _____

Farming background and experience _____

Have you any special training? _____

Do you hold a current drivers licence? _____ Type _____

List of Former Places of Employment (last 5 years)

Date hired	Date left	Name and location of employer	Type of work	Wages	Reason for leaving
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

List of References (include address, phone number)

1. _____
2. _____
3. _____

Appendix 5—Revenue Canada—Taxation Requirements

The following payroll preparation tasks must be met.

1. Employer Registration (Form PD 20)

Registration with Revenue Canada is a requirement for all farm employers who hire help subject to wage deductions (Canada Pension Plan, Unemployment Insurance, Income Tax). Generally, this applies to employees who work more than 15 hours or earn more than \$121. To register as a farm employer, contact the local District Taxation office and request Form PD 20. After submitting the form, you will be assigned an employer registration number to be used when remitting income tax deductions, Canada Pension Plan contributions, and Unemployment Insurance premiums.

The District Taxation Office also provides tables needed for determining the amounts of employee deductions and employer remittances.

2. Social Insurance Number (Form S-1)

All employees are required to have a Social Insurance Number. Employers must make available an application for a Social Insurance Number to any employee who does not have one. Application forms are available from Canada Employment Centres.

3. Employee Personal Exemptions (Form TD 1)

Every employee must file an "Employee's Taxation Deduction Return," certifying the amount of personal exemptions claimed. These forms (TD 1) are available at the District Taxation office. Retain the completed forms as Revenue Canada personnel may wish to inspect them. The TD 1 form provides the employee's applicable net claim code for personal exemptions.

4. Employee Deductions

Revenue Canada provides to registered employers booklets containing tables which show the required amounts of employee deductions and employer remittances. Be sure to read the instructions carefully, noting the wage payments and income to be included in the calculations and the dates remittances are due. Note that the value of room and board, housing, and farm produce provided without charge, or at a figure below the lesser of fair market value or cost to the employer, must be added to cash payments for the purposes of calculating deductions that must be withheld from the employee.

Using the appropriate tables, CPP contributions and Unemployment Insurance premiums are deducted from gross wages to determine taxable wages. Income tax deductions are then calculated on the basis of taxable wages and employee personal exemptions (Net Claim Code).

5. Employer Remittances (Form PD 7A)

The employer must make payment where he/she banks or forward it to the Receiver General of Canada, Taxation Centre. It must be **received by the 15th day of the month** following the month the employee was paid. The amount of the remittance is the total of:

- the employee's income tax deduction;
- the employee's and employer's CPP contributions;
- the employee's and employer's Unemployment Insurance premiums.

At present (1989), both the employee and employer contribute equally to the Canada Pension Plan (2.1 per cent each to a maximum \$525). Unemployment Insurance premiums in most cases are 1.95 per cent of the employee's insurable earnings (\$605 per week or \$31,460 annually), with the employer's share being 1.4 times the employee's contribution. Use Form PD 7A for remittance purposes. (The form is forwarded to registered employers.)

If you are a registered employer who no longer has employees liable for tax deductions, CPP contributions, or UI premiums, notify the Taxation Centre.

6. T4—T4A Return

Every employer is required to file individual T4 supplementary returns for each employee and a T4-T4A Summary with their District Taxation Office by the last day of February following the end of the taxation year. Two copies of the T4 Supplementary returns must also be forwarded to each employee by this deadline. Revenue Canada mails blank forms directly to registered employers.

A penalty may be assessed for late distribution of T4 Supplementary returns to employees (\$10 per day of default to a maximum of \$250).

7. Employer Who Ceases Business

If an employer ceases business, he must remit all income tax deductions, Canada Pension Plan contributions, and Unemployment Insurance premiums to Revenue Canada's Taxation Centre within seven days of discontinuing the business. T4 and T4A Summary Returns must be filed within 30 days.

8. Payroll Records

An orderly and up-to-date set of records suitable for payroll purposes will greatly assist you in handling the paperwork associated with hired help. Such records help in determining the amount of wages to be paid to employees and remittances that must be forwarded to the Taxation Centre. They also are necessary for filing T4-T4A Returns. Examples of forms for the following types of records are included in Appendices 6, 7 and 8.

(1) Employee Attendance Record

An up-to-date employee attendance record provides a quick and accurate account for calculating each employee's pay cheque and the various deductions. It should show the number of days worked, overtime hours earned, days off, etc.

(2) Employee Earnings Statement

This statement details the various items necessary for preparing the employee's total earnings, how they are arrived at, his net earnings, and the various deductions. A copy of this statement should be provided to the employee so that he will have a clear picture of how his pay cheque is calculated.

(3) Cumulative Earnings and Deductions Record

This record provides a year-to-date cumulative picture of the employee's earnings and the various deductions/employer contributions. It is useful for determining when the maximum earnings levels have been reached for Unemployment Insurance and Canada Pension Plan, and for completing the T4-T4A Returns.

(4) Record of Employment

This record provides a report on all income and deductions of the employee in the past 12 months with the last employer. As well, the reason for leaving the job must be stated.

Appendix 6—Employee Daily Attendance Record

Name _____

Date	Hours Worked	Overtime Hours	Days Off*	Date	Hours Worked	Overtime Hours	Days Off*

* Days off—indicate reason (sickness, holiday, vacation, workday off)

Appendix 7—Employee Earnings Statement

Name _____ Social Insurance No. _____

Address _____ Net Claim Code _____

Pay Period _____

	Rate/Particulars	Amount
Basic Pay (Regular Hours)	_____	_____
+ Overtime Hours	_____	_____
+ Bonus, Incentive Pay	_____	_____
+ Housing, Room and Board	_____	_____
+ Other Taxable Benefits	_____	_____
+ Vacation Pay	_____	_____
= Gross Earnings	_____	_____
—CPP	_____	_____
—Unemployment Insurance	_____	_____
= Taxable Earnings	_____	_____
—Income Tax	_____	_____
—Housing, Room and Board	_____	_____
—Pay Advance	_____	_____
—Other Deductions	_____	_____
= Net Pay	_____	_____

Sick Days Taken _____

Vacation Days Taken _____

Work Days Off _____

Appendix 8—Employer/Employee Payroll Record

NAME OF EMPLOYEE _____

PHONE NUMBER _____

SOCIAL INSURANCE _____

ADDRESS _____

DATE OF BIRTH _____

START DATE

INCOME TAX CLAIM CODE
AS PER TD1: _____

LAST DAY OF EMPLOYMENT _____

REASON FOR LEAVING_____

RATE OF PAY _____ PER _____

ADDITIONAL COMMENTS:

[illegible]

Appendix 9—Employer-Employee Agreement

This agreement between _____ and _____ will outline basic terms of employment.

1. The above-named employee has been hired as a _____. This position includes general responsibilities in the following areas:

with specific assignments provided on an ongoing basis.

2. It is expected that the period of work will extend from _____ to _____. Normal working hours are from _____ to _____, _____ days per week. Overtime pay will be at the rate of _____ per hour.

3. Wages will be \$ _____ per _____ (hour, day, week, month).
4. Deductions from wages will be made for Canada Pension Plan, Unemployment Insurance and Income Tax. Wages will be paid _____ (weekly, bi-weekly, monthly). A statement of earnings and deductions shall be issued with each pay.

5. Accommodations supplied shall consist of _____ which is valued at \$ _____ per _____ (week, month). Telephone, hydro and fuel are to be paid by _____.

Room and board will be supplied at \$ _____ per _____ (day, week, month). The employer is responsible for regular maintenance such as plumbing, heating and shingles, but not for damage caused by the employee. The employee must maintain accommodations in the same condition as received.

7. Time off will amount to _____ day(s) per week and should be taken _____ days every _____ (week, second week, month, etc).
8. Paid employee vacations will be provided on the basis of _____ days for each full year of service, or at a rate of _____ per cent of salary or wages earned.
9. Statutory holidays with pay include: New Year's Day, Good Friday, Victoria Day, Canada Day, Labour Day, Thanksgiving Day and Christmas Day. Others: _____

10. Workers Compensation is provided. Yes _____ No _____
11. Each party agrees to provide the other with _____ days notice of intent to terminate employment.
12. This agreement is valid from _____ to _____ or at another time agreeable to both parties.

Signed this _____ day of _____, 19_____

EMPLOYEE _____

EMPLOYER _____

